

Necheles Law, LLP

1120 Avenue of the Americas
New York, NY 10036

Gedalia M. Stern
gstern@necheleslaw.com
212-997-7400

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Via ECF

Hon. Ronnie Abrams
United States District Judge
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Re: *United States v. Shmuel Abraham*, 20-cr-00411-RA

Dear Judge Abrams:

We write to briefly respond to two arguments in the Government’s sentencing submission.¹

First, the Government excerpts numerous WhatsApp’s messages of Shmuel and his brothers discussing how to defraud Amazon. In the Government’s view, these messages show the need for an incarceratory sentence. Shmuel, of course, does not dispute that the messages show that his conduct was wrong and fraudulent. But they also show Shmuel to have had, as the Government acknowledges, at p. 14, a “lack of maturity characteristic of young offenders who do not appreciate the consequences of their actions.” The messages present clearly the picture of an immature and shortsighted twenty-one-year-old, who thought he was smarter than he really was, and, to his shame now, one who was willing, with his youthful (over-)confidence, to cheat to make money in pursuit of a better lifestyle than the one he grew up with.

But, as discussed at length in our sentencing submission, at 13–19, youthful offenses can be better addressed using alternative forms of punishment and rehabilitation. *See generally* U.S.S.G. §5H1.1 (effective Nov. 1, 2024). Shmuel is no longer the flippant and immature young man he was when he sent those messages and when he cheated Amazon. He has, among other things, since married, had two children, gotten a stable job, obtained new life mentors, and hired a financial coach. *See* Shmuel’s Submission at 19–23.

Second, the Government claims that Shmuel encouraged an “unindicted co-conspirator” who was “younger” than himself “to defraud Amazon by overshipping aggressively.” Gov’t Submission at 6. But the unindicted co-conspirator, who also defrauded Amazon, that the Government is referring to—Nuchem Abraham—is actually eleven years *older* than Shmuel, not younger than him. *See* PSR ¶ 65. Thus, Shmuel’s conversations with Nuchem, just like his conversations with his other older brothers, are further evidence that Shmuel’s conduct in this

¹ We apologize for the lateness of this submission but, due to the holiday of Sukkot last week, undersigned counsel was unable to immediately reply to the Government’s submission.

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case was the result of negative “familial relationships” and his “susceptib[ility] to outside influence.” §5H1.1 (effective Nov. 1, 2024).

For these reasons, as well as those in Shmuel’s Sentencing Submission, we respectfully request that the Court recognize that Shmuel’s youth at the time of his crime is a significantly mitigating factor and therefore impose a non-incarceratory sentence.

Respectfully,

/s/

Gedalia M. Stern